LISTING OF CLAIMS:

Claims 1 - 4 (Canceled)

5. (Currently amended) ~~The~~ A semiconductor device ~~according to claim 4,~~ comprising:

a first substrate including first, second and third layers; and

a second substrate including fourth, fifth and sixth layers;

wherein the first substrate provides an electric device,

wherein the second substrate provides a physical quantity sensor, and

wherein the first layer of the first substrate and the fourth layer of the second substrate are shields for protecting the electric device and the physical quantity sensor,

wherein the electric device is disposed in the third layer of the first substrate,

wherein the physical quantity sensor is disposed in the sixth layer of the second substrate,

wherein the second layer of the first substrate is made of an insulation layer so that the first and third layers are electrically isolated,

wherein the fifth layer of the second substrate is made of an insulation layer so that the fourth and sixth layers are

electrically isolated,

wherein the physical quantity sensor includes a movable portion disposed in the sixth layer,

wherein the movable portion is movable in accordance with a physical quantity applied to the device so that the physical quantity sensor outputs a signal corresponding to a displacement of the movable portion,

wherein the first substrate faces the second substrate so that the electric device electrically connects to the physical quantity sensor,

wherein the second substrate includes a bump disposed on the sixth layer of the second substrate,

wherein the third layer of the first substrate faces the sixth layer of the second substrate so that the first substrate electrically is connected to the second substrate through the bump, and

wherein the first layer of the first substrate and the fourth layer of the second substrate are disposed outside.

6. (Original) The device according to claim 5,

wherein the first and third layers of the first substrate are made of semiconductor,

wherein the fourth and sixth layers of the second substrate are made of semiconductor, and

wherein the electric device controls the physical quantity

sensor, and the physical quantity sensor outputs the signal to the electric device through the bump.

7. (Original) The device according to claim 6,

wherein the physical quantity sensor is an acceleration sensor, an angular rate sensor or a pressure sensor,

wherein the first and second substrates are provided by silicon-on-insulator substrates, respectively, and

wherein the electric device is a signal processor.

Claims 8 - 18 (Canceled)

19. (New) A semiconductor device comprising:

a first substrate including first, second and third layers;

a second substrate including fourth, fifth and sixth layers; and

a bump,

wherein the first substrate provides an electric device,

wherein the second substrate provides a physical quantity sensor,

wherein the first layer of the first substrate and the fourth layer of the second substrate are shields for protecting the electric device and the physical quantity sensor,

wherein the electric device is disposed in the third layer of the first substrate,

wherein the physical quantity sensor is disposed in the sixth layer of the second substrate,

wherein the second layer of the first substrate is made of an insulation layer so that the first and third layers are electrically isolated,

wherein the fifth layer of the second substrate is made of an insulation layer so that the fourth and sixth layers are electrically isolated,

wherein the physical quantity sensor includes a movable portion disposed in the sixth layer,

wherein the movable portion is movable in accordance with a physical quantity applied to the device so that the physical quantity sensor outputs a signal corresponding to a displacement of the movable portion,

wherein the first substrate faces the second substrate so that the electric device electrically connects to the physical quantity sensor,

wherein the bump is disposed between the third layer of the first substrate and the sixth layer of the second substrate,

wherein the third layer of the first substrate faces the sixth layer of the second substrate so that the first substrate is electrically connected to the second substrate through the bump, and

wherein the first layer of the first substrate and the

fourth layer of the second substrate are disposed outside.